



[4830-01-p]

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Revenue Procedure 2017-41 (modifying Rev. Proc. 2015-36) Master and Prototype and Volume Submitter Plans (previously Rev. Proc. 2011-49 & 2005-16)**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of Information Collection; request for comments.

**SUMMARY:** The Internal Revenue Service (IRS), in accordance with the Paperwork Reduction Act of 1995 (PRA 95), provides the general public and Federal agencies with an opportunity to comment on continuing collections of information. This helps the IRS assess the impact of its information collection requirements and minimize the reporting burden on the public and helps the public understand the IRS's information collection requirements and provide the requested data in the desired format. The IRS is soliciting comments concerning the restructure of the current revenue procedure approach for issuing Opinion Letters regarding the qualification in form of Pre-approved Plans.

**DATES:** Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF IN THE FEDERAL**

**REGISTER]** to be assured of consideration.

**ADDRESSES:** Direct all written comments to L. Brimmer,  
Internal Revenue Service, room 6526, 1111 Constitution Avenue  
NW., Washington, DC 20224.

Requests for additional information or copies of the regulation  
should be directed to Taquesha Cain, room 6526, 1111  
Constitution Avenue NW., Washington, DC 20224, or through the  
internet at Taquesha.R.Cain@irs.gov.

**SUPPLEMENTARY INFORMATION:**

Title: Master and Prototype and Volume Submitter Plans.

OMB Number: 1545-1674.

Revenue Procedure Number: Revenue Procedure 2017-41  
(modifying Rev. Proc. 2015-36) (previously Rev. Proc. 2011-49 &  
2005-16).

Abstract: This revenue procedure modifies Rev. Proc. 2015-  
36 and sets forth the procedures for the merger of the master  
and prototype (M&P) program with the volume submitter (VS) plan.  
This revenue procedure requires employers adopting pre-approved  
plans to complete and sign new signature pages or new adoption  
agreements, as applicable, in order to restate their plans for  
recent changes in the law. This revenue procedure require  
sponsors of pre-approved plans to furnish copies of their plans

to the Service's Employee Plans Determinations office, maintain records of employers that have adopted their plans, prepare and communicate any necessary interim amendments to adopting employers, make reasonable and diligent efforts to ensure that employers restate their plans when necessary, and notify employers if the sponsor concludes that employers' plans are no longer qualified. provides that mass submitters must keep records of their user fees. This allows mass submitters to certify to the number of other practitioners seeking approval of the identical pre-approved plan. In addition mass submitters must prepare and communicate any necessary interim amendments to the word for word identical adopters.

Current Actions: There is no change in the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and state, local, or tribal governments.

Estimated Number of Respondents: 321,500.

Estimated Time Per Respondent: 3 hour, 27 minutes.

Estimated Total Annual Burden Hours: 1,108,225.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of

information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: August 9, 2017

L. Brimmer,

*Senior Tax Analyst*

[FR Doc. 2017-17898 Filed: 8/23/2017 8:45 am; Publication Date: 8/24/2017]